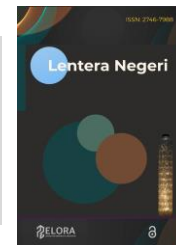




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An integrated management, human-resource, and financing framework for community-based equivalency education: a cross-case study of two Indonesian community learning centers

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ABSTRACT

This qualitative descriptive case study investigates how the four basic management functions—planning, organization, implementation, and control—operate across two community learning centres (PKBM) with differing accreditation levels in Pariaman City, West Sumatra: PKBM Amanah (Certification C) and PKBM Ar-Raudah (Certification B). While both institutions formally possess all core managerial functions on paper, significant disparities emerge in practical implementation. The higher-accredited centre demonstrates stronger strategic planning, transparent task descriptions, and better technological infrastructure, whereas the lower-accredited centre struggles with incomplete curriculum documentation and basic resource deficits. Furthermore, institutional operations at both sites are heavily mediated by recurring human resource and financial constraints, notably low tutor honorariums, learner attendance rates dropping below 20% per session, and an over-reliance on a single government assistance program. Ultimately, the study concludes that the substantive operational gap—driven by available human and financial resources—is a much more accurate indicator of true institutional capacity than the mere formal presence of management paperwork, highlighting the need for an integrated management framework for non-formal education policymakers and local agencies.



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Introduction

Lifelong education is an essential factor that all national education systems must consider. One way to reach those who the schools in formal education haven't come into contact with yet or have failed to retain is through non-formal education. On a global scale, numbers of children and young people outside schools are still quite high and a persistent issue. According to the latest monitoring, UNESCO estimates that there are over 250 million learners worldwide from primary education to upper-secondary level (UNESCO, 2024, as cited in Anggrayni, 2025). Community learning centres (CLCs) -also called Alternative Learning System (ALS) sites in the Philippines and Pusat Kegiatan Belajar Masyarakat (PKBM) in Indonesia -are by far the most common institutional mechanisms governments turn to when providing flexible, accredited equivalency education to this group (Belete, Duke, & Hinzen, 2022).

Pieces of work on these centres have emerged in many areas after 2022. However, the majority of the publications have focused on just one aspect for instance, how well a digital transformation readiness was

and how effective an administration was (Dadang et al. 2026). Internal quality assurance processes during the times that the operations due to the pandemic were disrupted (Tohani, Wibawa, & Prasetyo, 2023), how the operational adjustments were done after a global pandemic (Sari, Ahmad, & Zulaikha, 2025), or the community-development role of centres in village settings (Hayat, Ul-Jannah, Eristi, & Talib, 2026). A paper published recently in CLC governance in Indonesia states outright that the literature on this subject is still piecemeal, the authors address the issues like leadership, stakeholder collaboration, or policy implementation as single subjects rather than as a coherent system (Dadang et al. 2026). operational definition adopted here: a "coherent system" analysis is one that examines planning, organizing, implementation, and supervision together with the human-resource and financial conditions that enable them, rather than treating leadership, policy, or digital adoption as isolated topics.

On the other hand, national data show that the management of these centres is really bad: half of Indonesia's equivalence programmes have not been recognized, and even the certified ones have shown teacher/tutor competence scores that are generally in the category of "insufficient" regardless of which accreditation category they fall in (Anggrayni, 2025). The working conditions of tutors worsen the situation: non-formal education tutors get small, irregular honorariums instead of salaries like their counterparts in the formal schools which are reported to affect negatively the motivation and productivity of tutors (Darmawan, Yatimah, Sasmita, & Syah, 2020). The reform of the government scheme called BOSP, which is mainly for operation assistance, -has helped with increasing the efficiency of reporting but it still does not reach the learners above the standard equivalence age range nor is the collection of data standardized from one centre to another, especially small, privately-run centres which are the sources of providing most equivalency education (see discussion of the financing policy literature).

One other problem with the organisational aspect of the existing studies is that almost all of the descriptive qualitative studies regarding individual practice of PKBM present only one location which can hardly indicate whether the described management practices are specific to a certain institution or rather are a wider pattern common to facilities of differing accreditation status operating under the same district-level guidance. Studies that cross-case, comparing two or more facilities regulated by the similar conditions, remain very unusual. (Rahabay & Souisa, 2021 one of the few examples, for Maluku Province).

It is this gap that makes the current study's basis of data so reliable. The subject of the investigation is a case study of two community learning centres in Pariaman City, West Sumatra PKBM Amanah (accreditation C) and PKBM Ar-Raudah (accreditation B) -both offering Paket B and Paket C equivalency education under the same district education office. As the studies of both institutions were done using the identical instruments and in the same school year, it becomes possible via such methods and tools to compare how, respectively, two educational institutions having different accreditation, plan, organize, implement, and supervise their activities and also how the level of tutors' honorarium, adequacy of facilities and financing dependency influence the practice in each case.

Indonesia's equivalency system is composed of 'Paket A' (equivalent to primary education), 'Paket B' (lower secondary), and 'Paket C' (upper secondary education). It is carried out primarily at PKBM and SKB, learning centres, that have been authorized to operate since the 2003 national education system law and subsequent ministerial decrees on standards of management of non-formal education. In 2022, the change in teaching curricula by educational authorities resulted in learning facilities introducing the Merdeka (Emancipated) Curriculum in parallel with the 2013 one; a development that, against the backdrop of shortage of learning resources, has been another level of managerial adaptation challenge. (Anggrayni, 2025).

Pariaman City is an example of where such a situation is happening simultaneously at a scale rarely captured in research on one city: one local government education office manages seven non-formal education and adult basic education centers, a few hundred of which students are the ones working from home every year and these have an accreditation ranging from not-accredited to B. This kind of arrangement is not an idealized model nor an example of how things should not be done, which is precisely the reason it is quite good to serve as a factual basis for the discussion of work-function aspects: the limitations outlined here (honorarium, facilities, attendance discipline, curriculum-document quality) are also common constraint categories identified in the countrywide, provincial, and other similar levels of studies, but here we can actually see how these limitations affect the everyday managerial practice of two known educational institutions.

Consequently, this work situates itself at a spot where three literatures meet which have been growing separately: one about CLC governance integration (Dadang et al., 2026), another about equivalence-programme recognition and the proficiency or teacher/tutor (Anggrayni, 2025), and lastly the literacy or

financing of non-formal education and human resource conditions. This article will present, through a comparison of similar cross-case examples, how these three topics are actually implemented in real world institutions as opposed to them just posing as the same problems in the policymaking context.

So, this study poses the following questions: (1) What would be the institutional profile of equivalency education provided by each of the two community learning centres?; (2) To what extent have and will the four management functions planning, organisational design, implementation, and supervision-be present in these two institutions and how will the degree of their presence be dependent on the level of accreditation of institutions?; What are the main factors that support or hinder this management, how do they cluster? Based on these results a joint management model is suggested which both PKBM managers and policy makers who determine the financial and accreditation conditions of the functioning of PKBM centres are supposed to refer to.

Method

Research Design. This study adopted a qualitative descriptive case-studies approach, perfectly suited to portray natural occurrence of management practices without any pre-conceived hypothesis being tested. In this work, two community learning centres were handpicked intentionally as representative cases enabling both in-depth case analysis and comparative case study of their characteristics. The two sites were purposively selected to hold several contextual variables constant -same city, same supervising district office, and the same equivalency programmes (Paket B/C)- while varying in accreditation level, so that observed differences in management practice could be more plausibly linked to accreditation-related capacity rather than to unrelated contextual factors.

The research setting. During the 2022/2023 academic year, the study was carried out at two local community education centres (PKBM) in Pariaman City, West Sumatra, Indonesia. These centres are under the supervision of Pariaman City Education, Youth, and Sports Office and offer Paket B (junior-secondary-equivalent) and Paket C (senior-secondary-equivalent) courses. PKBM Amanah (NPSN P2964963) is a Pariaman PKBM under the direction Nurul Fasdiah, S.I.P., located Jl. Gandoriah, Sikapak Timur, North Pariaman District (postal code 25525). Its formation is traced back to founding decree No. 69/RM/IV/2010 (20 April 2010) and currently is operating with license No. 047/IO.PKF/DPMPTSP&NAKER/XI/2021 (23 November 2021), with national accreditation C as its qualification. PKBM Ar-Raudah (NPSN P2964934), which is the second community education centre of Pariaman that was also visited as part of the study, is led by Sally Fatma, S.Pd. Ar-Raudah is located at Jl. Siti Manggopoh No. 2A, Balai Naras, North Pariaman District (postal code 25521). Its establishment was made by founding decree No. 26 (18 August 2010) and it is operating with license No. 05/IO.PKBM/DPMPTSP&NAKER/XII/2021 (31 December 2021), holding a national accreditation B.

Participants and Sampling. Through a targeted selection method, I chose six individuals for participation who were actively involved in managing or teaching equivalency education, three at each site. PKBM Amanah, Ibu Nurul Fasdiah, S.I.P. the head was one informant; English teacher Elia Novita Sari, S.Pd. was the other; while two students, namely Sahirman (Age: 40, Paket C, Grade 12, interviewed on 17th Feb 2023) and Rido Saputra (Age: 15, Paket B, Grade 9, interviewed on 18th Feb 2023) made up the third and fourth informants. Ibu Sally Fatma, S.Pd. the head, was the first informant at PKBM Ar-Raudah; Islamic religion teacher, Ibu Jasni Dewita, S. Pd. was the second; and finally, two students Khiadir (Age: 29, Paket B) and Yuliana (Age: 45, Paket C) were the last informants on the list. Participants were purposively selected because each held a role central to one or more of the four management functions under study: heads for planning and organizing, tutors for implementation, and learners as direct recipients able to speak to attendance and supervision experience. Beyond this six informants and the two from Ar-Raudah, the dissertation does not give the exact number of targets or the dates of interviews

Data Sources and Data Collection: The paper describes three approaches adopted during the research to get the data required: document examination, participant observation as a means to understand the work culture and to gain insights, and structured interviews together with in-depth interviews to collect the data and understand the processes better.

Data analysis. Data were processed following the Miles and Huberman interactive model consisting of the following stages: first phase: data reduction (codes and summaries were prepared about the PKBM planning, organising, execution, and control); second phase: data display (written descriptions were made

along with tables and charts); third phase: conclusion drawing/verification (constant comparisons were performed among the data display and the interpretations until the findings became stable).

Trustworthiness was the concept that was used to frame the initial study of trustworthiness as four different trust criteria by Lincoln and Guba. Iskandar (2009) cited these four criteria reliability, dependability, conformity and confirmability which were operationalized through extended participant contact, interview/observation/documenting triangulation, and peer debate. The paper by Morgan (2024) outlines similar ways of achieving trustworthy qualitative case-studies, namely through triangulation and keeping an audit trail. However, since the thesis does not explicitly state that a member-checking transcript or coding audit trail was conducted, it is regarded as a shortfall of the methodology rather than as being something that did certainly happen. Originally, these four standards were meant to be a replacement for the traditional validity and reliability concepts in doing naturalistic research (Lincoln & Guba, 1985), and nowadays, methodological advice stresses more than ever that compliance with those four standards necessitates an audit, transparent analysis history, not only triangulation (Nowell et al., 2017).

Results and Discussions

Context and Institutional Profile

Alongside formal schooling, Pariaman City continues running the non-formal education through seven PTKM as alternative equivalent level learning for the illiterate, out of school children who may have been working or for health, age, and gender reasons, under the supervision of the Department of Education and Youth, Sports, Pariaman City. These learners have the choice of Paket A, B, and C for the equivalent education level. The two PKBM as examples are also different in size and accreditation status: Amanah PKBM had 31 learners during 2022/2023, which comprises of 8 in Paket B and 23 in Paket C, and had 11 tutors. Amanah PKBM was awarded accreditation C by the relevant authority. Ar-Raudah PKBM, which held B category for its accreditation, admitted 80 learners, of which 26 were Paket B and 54 were Paket C learners. Besides these 26 tutors, this PKBM also hired instructors for skills training, preschoolers' activities etc. Table 1 shows a brief of these two PKBM.

429 learners came from the district, the total number of learners registered through PKBM Pariaman was across all 2021/2022. There were even 20 students who dropped out, which was an improvement on 31 dropouts in the previous year (2020/2021). Read alongside Table 1, PKBM Ar-Raudah's larger enrolment, larger tutor corps, and internet connectivity coincide with its higher accreditation tier, foreshadowing the accreditation-linked pattern of managerial capacity examined in the Planning, Organizing, and Implementation findings below; the citywide dropout decline (31 to 20) is also consistent with the stronger attendance-tracking practices, such as PKBM Ar-Raudah's WhatsApp-based monitoring, reported later in this section.

Table 1. Characteristics of the Research Sites

Characteristic	PKBM Amanah	PKBM Ar-Raudah
NPSN	P2964963	P2964934
Head of institution	Nurul Fasdiah, S.I.P.	Sally Fatma, S.Pd.
Address	Jl. Gandoriah, Sikapak Timur, North Pariaman District, 25525	Jl. Siti Manggopoh No. 2A, Balai Naras, North Pariaman District, 25521
Founding decree (SK Pendirian)	No. 69/RM/IV/2010 (20 Apr 2010)	No. 26 (18 Aug 2010)
Operating licence (SK Operasional)	No. 047/IO.PNF/DPMPTSP&NAKER/XI/2021 (23 Nov 2021)	No. 05/IO.PKBM/DPMPTSP&NAKER/XII/2021 (31 Dec 2021)
Location	North Pariaman District	North Pariaman District
Year established	2010	2010
Accreditation (2017)	C	B
Ownership status	Foundation (Yayasan)	Foundation (Yayasan)

Characteristic	PKBM Amanah	PKBM Ar-Raudah
Programs offered (2022/2023)	Paket B, Paket C	Paket B, Paket C
Number of learners (2022/2023)	31 (8 Paket B, 23 Paket C)	80 (26 Paket B, 54 Paket C)
Number of tutors	11	26 (incl. skills/ECE instructors)
Curriculum in use	Kurikulum 2013	Kurikulum 2013 + Merdeka Curriculum (in transition)
Key facilities	Office, classrooms, reading room, admin room, skills room, parking, toilet	Office, classrooms, reading room, computer lab, admin room, skills room, parking, toilet
Internet connectivity	None reported (tutors use personal mobile data)	Available (Wi-Fi)

Note. Data compiled from Chapter IV of the source thesis (institutional profiles and documentation review).

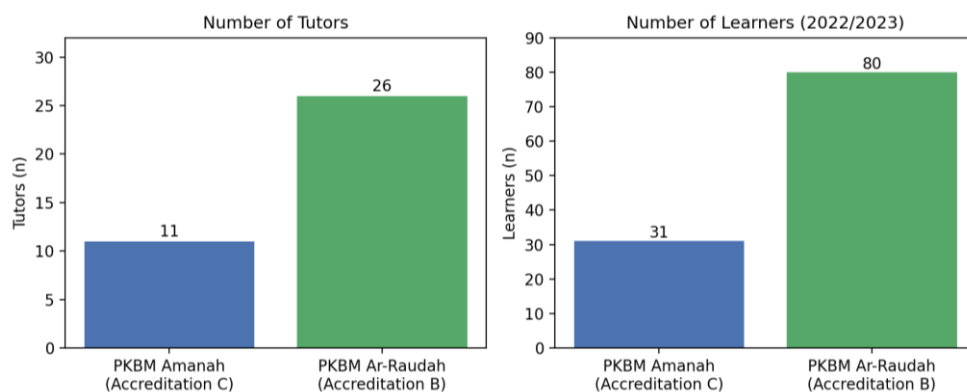


Figure 1. Cross-Case Comparison of Institutional Scale, PKBM Amanah and PKBM Ar-Raudah

Note. Values are drawn directly from institutional documentation reported in the source thesis (2022/2023 academic year).

Planning

The two groups conduct annual planning by conducting a needs analysis based on SWOT which is mainly led by the head of the PKBM school and assisted by major staff members of the management, culminating in curriculum planning documents which are called Document I (covering topics such as curriculum framework, subjects and teaching sessions) and Document II (consisting of lesson plans, content outlines, annual and semester programmes). On two grounds, PKBM Ar-Raudah has more mature planning activities: it develops written annual work plan (Rencana Kerja Tahunan), strategic plan (Renstra) besides the Documents I and II, and in that year they started the implementation of Merdeka Curriculum together with 2013 curriculum, while PKBM Amanah continues to operate only under the 2013 curriculum. In both schools, teachers said they created curriculum documents by using last year's papers and online resources without any technical advice from the regional office of the education department, and the PKBM Amanah head remarked that the resulting papers were "not yet well structured" due to the missing of the guidance.

Organizing

Both the schools run on a decentralised organisational structure, the leader is the chair person and the secretary and treasurer are his supporting members, plus there may be other coordinators for different roles (Education, Entrepreneurship/Marketing, and Partnerships at PKBM Amanah; Literacy, Hope-for-the-Family Programme, Early Childhood, and Package Coordination at PKBM Ar-Raudah). There was a clear difference in the maturity of the two organisations: PKBM Ar-Raudah shows its roles and tasks description (duties description) through a written version publicly displayed while PKBM Amanah did the delegation through roles description but at the study's period there wasn't any published task description available.

Flexible Implementation

Interestingly, these two institutions both offer Paket B/C lessons at the same two afternoons of the week (Friday and Saturday, 13:30, 17:30 WIB). The teaching combines face-to-face lessons, tutorials, and self-study, which is in line with nationwide competency credit rules equating face-to-face lessons to online tutorials or independent study of respective proportions. Both institutions have used offline and online (daring/luring) As the heads of the two PKBM centers explained, it is learners' work and family

commitments that mainly determine why a hybrid delivery is preferred rather than seeing it merely as a pandemic-related necessity. There were significant differences in the physical infrastructure conditions. When the center got accredited, PKBM Ar-Raudah gained ten computers via government donations and reported to have a very stable connection with the internet, however PKBM Amanah didn't have internet connectivity and therefore the tutors had to use their own personal data connections for online teaching, besides having very small room capacities for classes. PKBMS Amanah only requires learners to be present in a minimal percentage of at least 20% of the total 12 sessions per half semester, this shows us that quite a lot of the learners are full-time workers or adults taking care of their children while PKBM Ar-Raudah noted that the attendance levels of its learners were better and the fact that it uses WhatsApp to track students' online presence could be one of the factors explaining this phenomenon.

Supervision

Both the organizations follow a dual internal, external supervision system. The internal supervision consists of PKBM head and management staff that cover tutor performance, curriculum delivery and learner discipline; the external supervision is by supervisors (penilik) and local government education staff, and is usually timed with the beginning of the academic year, mid, term examinations, equivalence examination (Ujian Pendidikan Kesetaraan) and the National Assessment. According to both PKBM heads, the system works well on a daily level but none of them had a supervision checklist document, only verbal descriptions of input, process, output categories.

Table 2. Management of Equivalency Education Across the Two PKBMs

Function	PKBM Amanah	PKBM Ar-Raudah
Planning	SWOT-based needs analysis; Document I & II; documents largely recycled from prior years; no district technical guidance reported	SWOT-based needs analysis; annual work plan (RKT) and strategic plan (Renstra) in addition to Document I & II; no district technical guidance reported
Organizing	Chairperson, secretary, treasurer, plus education/enterprise/partnership coordinators; role delegation present but task descriptions not published	Chairperson, secretary, treasurer, plus literacy/family-hope-programme/ECE/package coordinators; task-and-function description publicly displayed
Implementation	Two sessions/week (Fri–Sat, 13:30–17:30); face-to-face, tutorial, independent, online/offline; minimum attendance 20% of 18 sessions; limited facilities constrain online delivery	Two sessions/week (Fri–Sat, 13:30–17:30); face-to-face, tutorial, independent, online/offline; online attendance tracked via WhatsApp; stronger facility support for online delivery
Supervision	Internal: PKBM head and staff; external: district supervisors (penilik) at key academic events	Internal: PKBM head and staff, covering tutoring, exams, and discipline; external: district supervisors (penilik)

Supporting and Inhibiting Factors

The inhibiting factors were grouped primarily into internal-learner ones where learners' lack of interest, confidence and mental preparation for returning to structured learning after leaving formal school were considered as the main barriers. The other ones were external-institutional factors such as the lack of tutor's professional preparation for adult learner teaching, insufficient resources (PKBM Amanah only has limited modules and lacks internet access while classrooms are also very narrow), financial dependency on per-learner operational-assistance (BOSP) government grants to fund learning activities which does not cover learners who are enrolled from every batch. There were other issues too: low honorarium given to tutors and lack of formal tutor, formal-school-teacher parity (no legal recognition for tutor). These together resulted in weak administrative management systems. The supporting factors included the fact that non-formal education and formal education are legally equivalent (Surat edaran Mendiknas No. 107/MPN/MS2006, April 6, 2006); receiving BOSP operational assistance; and, entrepreneurial/life-skills training provided alongside regular subjects to improve the learners' economic opportunities after graduation.

Table 3. Supporting and Inhibiting Factors in Managing Equivalency Education

Category	Factors
Inhibiting - internal (learner)	Low learner interest, confidence, and mental readiness to resume structured education after leaving formal schooling
Inhibiting - external (institutional)	Uneven tutor preparation for teaching adult learners; limited facilities and instructional modules; financing dependent on BOSP, which does not cover every enrolled learner; low and unequal tutor honorarium; thin administrative/management systems

Category	Factors
Supporting	Legal recognition of non-formal education as equivalent to formal education (Surat Edaran Mendiknas No. 107/MPN/MS2006, 2006); receipt of government operational assistance (BOSP); entrepreneurship and life-skills training to support learners' post-graduation independence

Cross-Case Comparison

Table 3 provides a summary of the cross-case comparison. The two institutions largely agree on the presence of all four management functions and on the shared basic constraint categories (tutor honorarium, facility adequacy, financing dependency, attendance discipline), but differ in three substantial aspects: the depth of planning documentation, the clarity of organisational roles, and the provision of facilities differences that seem to be mainly linked to the accreditation levels (B versus C) rather than simply to the presence or absence of a particular management function.

Table 4. Cross-Case Comparison of Planning, Organizing, Implementation, and Supervision

Dimension	Convergence (both institutions)	Divergence (tracks accreditation)
Planning	SWOT-based annual needs analysis; Documents I & II required for both packages	Ar-Raudah alone produces a written strategic plan and annual work plan
Organizing	Delegated structure with chairperson, secretary, treasurer, and functional coordinators	Ar-Raudah alone publishes task-and-function descriptions
Implementation	Identical weekly schedule; blended face-to-face/tutorial/independent/online delivery; flexible attendance policy	Ar-Raudah has stronger facility base (computers, internet) supporting online delivery
Supervision	Dual internal (PKBM head) and external (district supervisor) oversight	Neither institution reports a documented supervision instrument beyond broad input-process-output categories
Human resources / financing	Tutor honorarium, facility cost, and BOSP financing dependency named as constraints at both sites	Ar-Raudah received government-donated computers following its higher accreditation

Management Planning

SWOT-based needs analysis, the planning strategy of both PKBM schools, is basically an example of following the main principles of general management theory. (Terry, 2013) As a matter of fact, general management theory says in a dynamic external market environment, planning should be done through systematic procedure, not intuition. On the one hand, the shared element is the use of SWOT technique in needs analysis. On the other hand, the cross-case comparison shows up the difference. The mere fact of SWOT process, without further development, is not planning quality guaranteed. PKBM Ar-Raudah that is planning a written strategic together with an annual work plan while this is missing in PKBM Amanah is the result of one step higher Accreditation tier. In this instance, the explanation given is that such a situation results from governance-integration reviews that claim one can misunderstand how the function is being actually developed by giving it the sole attention. That is Dadang et al. (2026). This pattern also holds true for other studies that were carried out on PKBM management in Indonesia. They similarly point out the four management functions as formally enacted, but the qualitative aspect still depends on each institution's planning and organisational practices (Sulaeman et al., 2023). A very similar pattern of reasoning can also be found elsewhere in the world, where, to use the words of a noted economist, planning is described as "the art of getting things done before they are even decided." Here, too, a lot depends on the planning and the way in which the work and the goals are organized on an institutional level.

Organizational Structure

Such a clearer distinction of task description in the publication is quite telling of the educational management functions like organizing which are commonly presented by means of an organigramme without providing an elaboration of the roles, responsibilities and authority of the individual positions (Nurhikmah, 2024). As it turned out here the situation was very concrete: in PKBM Amanah even though there was task delegation going on for different jobs, it was not put in writing that can be referred by the staff and probably this is the reason why there is an informal and uneven way of dealing with the curriculum-document under the Planning section.

Flexible Implementation

Sharing combined face-to-face tutorial independent and online delivery methods shows that equivalent education is changing its nature and that it's leaning into more flexible, technology-oriented approaches

(Arbarini, Rahmat, Ismaniar, Isa, & Siswanto, 2022; Suryadi, Subaryanto, & Arif, 2023). In this study, the data suggest that the same policy label ("daring/luring") is used to refer to quite different learner experiences dependent on access to facilities: donated PCs and consistently connected PKBM Ar-Raudah allowed online delivery at a level that PKBM Amanah's teachers could not even approach with their own mobile data usage. This result fits a common trend showing in Indonesian CLC digital-adoption benefit that is closely related to the prior advantage in resources; so that digital flexibility tends to deepen rather than reduce inequalities between centres having different accreditation and funding levels (Dadang et al., 2026). It is clear from the pattern that in Indonesia, access to digital technology is more a matter of infrastructure of connectivity than merely a matter of the institutions' intentions (Habibi et al., 2023), and also in line with cases where, during and after the pandemic, a WhatsApp messaging system has, in fact, acted as a substitute for a complete learning-management system in Indonesian educational institutions with fewer resources, just as PKBM Ar-Raudah also used it for attendance records (Mulyono et al., 2021).

Supervision and Quality Assurance

The separation between internal and external supervision mentioned here is the same as the general difference between supervision that is part of an organisational hierarchy and supervision by an outside administrative authority. The thing that this comparison brings to light is that neither organisation mentioned having a recorded supervision method exceeding general input-process-output categories, which is a gap aligned with the findings that the internal quality-assurance work in Indonesian CLCs is usually best done at the input/output level and the poorest, however, at the process-monitoring one of checking issues like missing curriculum documents before learners are affected by them (Tohani et al., 2023).

Human Resource Challenges

Tutor honorarium became the most consistently named constraint across both institutions. The results are in line with literature showing that tutor payments through non-formal-education channels are generally low and unstandardized, with corresponding demotivation and poor performance (Darmawan et al., 2020). A finding that several PKBM tutors had non-linear (non-cognate) qualifications, but were not regarded by either PKBM head as a hindrance to delivering quality lessons is supported by evidence that formal qualification status only accounts for a portion of the performance difference among equivalency tutors relative to practical factors like how often teachers attend training and the extent of teaching experience with adult heterogeneous classes (Anggrayni, 2025). International comparative studies also highlight a structured/professional-development programme instead of credential status as the main mechanism for adult-educator-quality improvement, thereby confirming the need for tutor training targeting this setting (Ioannou, 2023).

Infrastructure and Financing

The disparity in the capacity between these two PKBM can be partially seen through the donations of computer equipment by the government that are connected with the accreditation. These two examples show how the financing of infrastructure in Indonesia's non-formal education system tends to be a mirror which reinforces the existing differences in resources and not the opposite direction. This is exactly like the results of financing-policy research stating that changes in the government's per-learner operational-support assistance scheme have led to improved nationwide efficiency and accountability in reporting, but at the same time the inequitable distribution across institutions and the insufficient support to those learners who are not in the standard equivalency age range are the ones that are still present. This is in line with the policy findings showing that free-education financing schemes at the national level result in greater access but leave the equity issues between better-equipped and under-resourced institutions unsolved (Romlah et al., 2023). Generally speaking, depending solely on one, essentially non-discretionary funding source is widely understood by policymakers as a significant weakness of community-based organizations, such that, in fact, those dependent solely on one grant-type of income risk their future materially more than those who possess different revenue avenues (Green et al., 2021). Exactly that same pattern is observed when one turns attention to BOSP reliance of these PKBMs.

Social Stigma and Learner Motivation

Instead of focusing only on the discipline aspect, the PKBM head framed low turnout more as an issue arising from students having to work and take care of their families. In the view of both speakers, they even considered the provision of low attendance thresholds such as 20% of learning sessions a deliberate way to accommodate the learners rather than a failure in management. Such an outcome coincided with the broader literature showing that equivalency-education learners are often burdened by identity-related factors: loss of formal-student status, social stigma, and the practical demands of already being a working adult, that the conventional school attendance norms do not factor in. In addition to having to bear these burdens, learners at centres catering for learners of this category are expected to cope with and manage the attendance

flexibility as a deliberate part of the design. Low attendance would not, then, be regarded as a supervisory failure rather it would be a planned feature of the centre. This agrees well with second-chance education stories elsewhere where returning students described their enrollment as a new beginning consciously chosen after being affected by the shame and the social pressure they had suffered rather than as a mere continuation of formal schooling (Van Den Berghe et al., 2024).

Toward an Integrated Management Framework

Combined, these six themes support a model (Figure 1), where the four functions of management are not separate in nature from resource and human-capital availability, but continuously influenced by these factors. Moreover, institutional outcomes (accreditation level, completion, attendance, perceived legitimacy) are reflected back into subsequent planning phases. Under this model, accreditation is less of an output, and more an indicator of the way an institution has, through the time, coped with the issues of managing human resources and securing finances that we have identified in this paper. The two institutions tend to have Supervision as still done informally at both sites while Planning, Organizing, and Implementation are each found to have more formal institutionalization at the higher-accredited PKBM Ar-Raudah in comparison to PKBM Amanah a situation of convergence/divergence that Table 3 also reported in its narrative description.

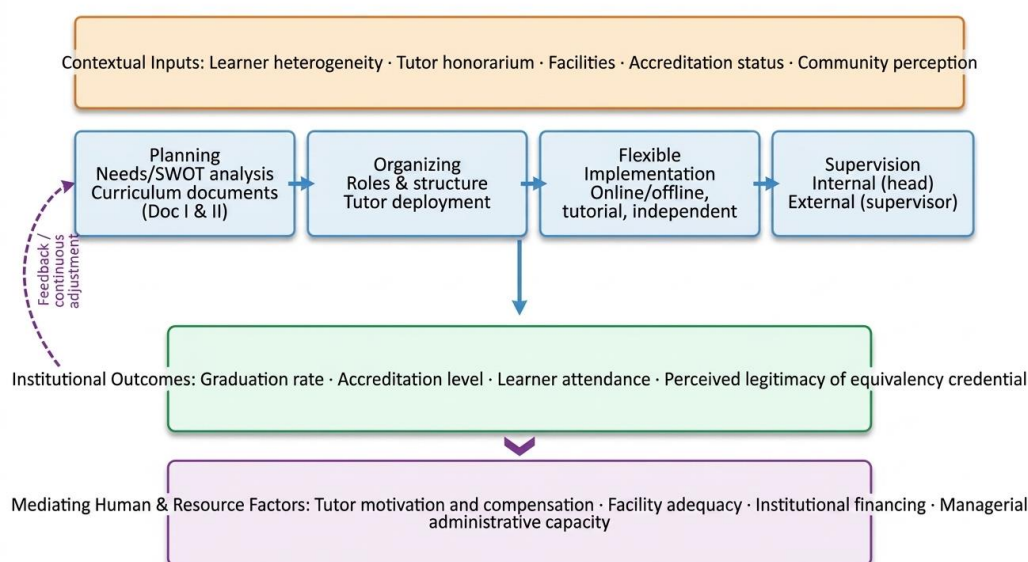


Figure 2. Integrated Management Framework for Community-Based Equivalency Education

NOTE This figure depicts, for example, management functions (planning, organizing, executing, supervision) are running in parallel with contextual inputs, human-resource and financial conditions are continuously adjusting them, and the produced institutional outputs are feeding back the planning cycles.

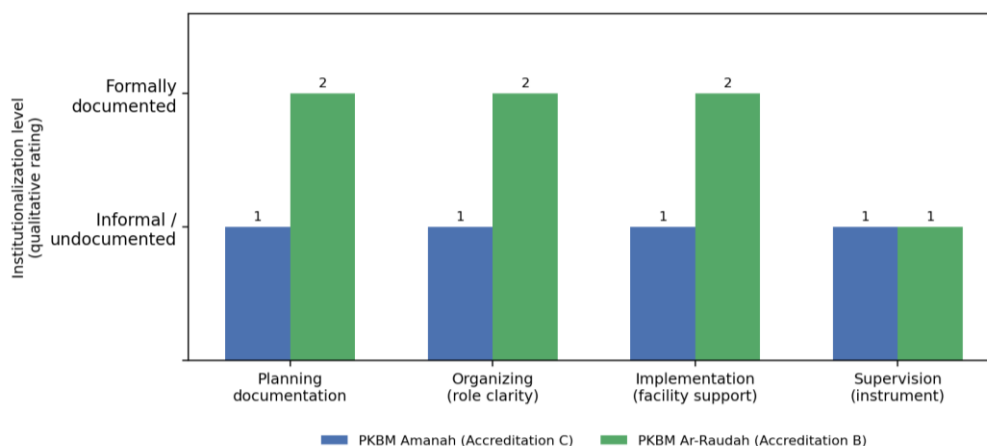


Figure 3. Cross-Case Management Pattern of PKBM Amanah and PKBM Ar-Raudah

Note. A bar represents each level of the qualitative institutionalization rating (1 = present but informally practiced/undocumented; 2 = present and formally documented). These scores were entered directly from the cross-case account in Table 4 as well as the Results section.

Theoretical Contribution

Non-formal education, community learning centres, and lifelong learning literatures receive three main points of contributions from the current research. To get into detail, first, the paper demonstrates the simultaneous and interactive occurrence of planning, organisation, implementation, and supervision in governance through the analysis of matched cross-cases, which is a response to the literature on governance integration (Makarim and Dadang, 2027), rather than the traditional practice of studying them as separate aspects of governance dimensions. Second, it provides a bridge between the managerial findings and the accreditation and tutor-competency literature (Makarim and Aminudin, 2025) by indicating a plausible mechanism through which a low accreditation can be generated and sustained at the level of the whole institution, i.e. lesser planning, clearer roles at the organisational level, more resources, and so on. This complements the survey-based findings that accreditation alone does not predict tutor proficiency. Third, the study analyses how tutor honorarium, facility adequacy, and financing dependency as a mediating layer link the management function and the institutional outcome rather than just the context, thus extending previous financing- and compensation-based studies (Yuliana, Darmawan & Kusumo, 2024) towards an organizational-management perspective. Finally, we offer an integrated management framework based on the findings (Figure 1) as a community-based equivalent education context-grounded configuration, not as a universally generalisable theory of educational management.

Practical Implications

For PKBM managers: formalize curriculum planning by (at minimum) adopting a written annual work plan together with Documents I and II, and publish task-and-function descriptions for every delegating/assigning authority role, following the practice already used at PKBM Ar-Raudah, instead of informal delegation.

For tutors: take part in the currently offered equivalency-specific training for teaching mixed-level adult classes. Because according to this study (Anggrayni, 2025), participation in hands-on training rather than possessing formal qualifications through subject areas, is the aspect tutor effectiveness is most likely linked to.

For local education boards: add a technical curriculum document to guidance already provided. Both heads of PKBM (Community School Literacy Centers) that were contacted have never actually received these kinds of materials before; also, whenever possible, future provision of physical resources, e.g., computers, to centers like Ar-Raudah PKBM should include a prior assessment of their need and capacity to use them properly, so that the aid mainly supports those institutions with the poorest baseline resources and not only those recognized by the standards as very good.

For policymakers: check if the tutor honorarium, in particular for staff from non-formal education is fair and standardized and look into whether the BOSP per-learner allocation formula can be altered to close the gap between accredited and lower-accredited centres instead of emphasizing the difference.

Community stakeholders should keep supporting entrepreneur and life-skills programs together with the regular education. PKBM leaders have highlighted the combined learning as a true motivator keeping people engaged rather than being a side attraction.

Limitations

Being limited to two community learning centres in a single city, this study presents case descriptions in detail rather than a basis for statistical generalisation to Indonesia's multitude of PKBMs. The research method relies heavily on informant perspectives (PKBM heads and tutorials were the main people quoted), therefore it's possible that learners' evaluation of how well the management functioned is not adequately represented. There is no statement provided which would suggest that the researchers conducted a member-checking session or even that documents of the coding process were made. This makes it very difficult to talk about the confirmability of the results of this research. Also, since the research was conducted within only one academic year (2022/2023), its findings cannot shed-light on the change in management practice as Merdeka Curriculum which was described as newly launched at PKBM Ar-Raudah, gets fully implemented over the following years. These drawbacks align well with existing reviews that focus on how case study methodology is generally being done, such that a lot of validity and reliability checks in qualitative research on management do not happen to the required degree even in papers and dissertations.

Conclusions

Revisiting the three research questions posed at the outset (1) the institutional profile of equivalency education at each centre, (2) the presence and accreditation-linked depth of the four management functions, and (3) the factors that support or hinder that management—the following conclusions can be drawn. As a management strategy at the level of management functions, the concept is actually implemented in both PKBM Amanah and PKBM Ar-Raudah by performing four traditional management functions: planning, organizing, implementation, and supervision to deliver Paket B and C equivalency education, thereby answering research questions 1 and 2 of this study. The depth to which PKBM Amanah and PKBM Ar-Raudah have implemented these four functions, however, is different in a way that is associated with the level of accreditation: the highly accredited PKBM Ar-Raudah has a higher-level strategic plan, printed role descriptions and better facilities; the less accredited PKBM Amanah, being the inverse of PKBM Ar-Raudah, has an informal delegation structure, is lacking in facilities. To research question three, there exist several factors which, despite differences in accreditation levels, support/inhibit the operations of the two institutions in a linked way. Among them are tutor honorariums, the adequacy of the facilities, dependency on financing, and accommodating flexible attendance. These results imply an integrated management framework where management functions, human-resource and financing conditions, and institutional outcomes, interact continuously rather than being separate concerns of policy or governance. As detailed under Theoretical Contribution above, this pattern extends beyond a two-case description by identifying human-resource and financing capacity as the mediating layer linking accreditation status to managerial depth, providing the empirical basis for the integrated management framework proposed in this paper. Future study could: (1) expand this cross-case design to a bigger purposively stratified sample of PKBM from an unaccredited to A-accredited level institutions in order to validate whether or not the accreditation-tracking pattern found here also takes effect across a larger scale; (2) track a cohort of the centres through the Merdeka Curriculum transition to see if managerial matter continues or even diverges further, between accreditation tiers; (3) include learners' own assessment of management quality through learner-centred qualitative methods so as to complement the manager/tutor point of view presented in this research; and (4) investigate various aspects of the new integrated management framework (Figure 1) through mixed-method designs capable of estimating the relative weight of each mediating factor.

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